Transparency of the integration of sustainability risks – SFDR Article 6 disclosure

Gore Street Energy Storage Fund plc (the "**Company**") is a sole-play investor in energy storage systems and is a financial product as defined in Regulation (EU) 2019/2088 on sustainability-related disclosures in the financial services sector (the "**SFDR**"). The Company meets the criteria in Article 8 of the SFDR to be categorised as a financial product which promotes environmental or social characteristics, as documented in the Annex II disclosure.

Integration of sustainability risks – SFDR Article 6(1)(a)

"**Sustainability risk**" is defined in the SFDR as an "environmental, social or governance event or condition that, if it occurs, could cause an actual or potential material negative impact on the value of the investment".

Sustainability risks, if they occur, therefore have the potential to materially impact the profitability, liquidity, financial profile or reputation of an underlying investment in the Company and consequently on the Company's financial returns.

For the purposes of Article 6(1)(a) of the SFDR, using both quantitative and qualitative information, sustainability risks are identified and integrated into the investment decision-making process for the Company in the following manner:

- *Pre-investment*: The Company's investment policy limits potential investments to utility-scale energy storage systems only. The Company has adopted an exclusion policy that confirms that it consequently precludes investments in areas known to be at high risk, as further described in the prospectus (see "*Investment strategy of the Company*"). The criteria for the acquisition of energy storage systems are further described in the prospectus (see "*Investment strategy of the Company*"). Relevant sustainability risks are identified and incorporated into the investment due diligence process in a manner tailored to each investment.
- *Investment holding*: During the life cycle of its energy storage investments, the Company assesses material sustainability risks on a case-by-case basis based on the relevant data available to it.

Impact of sustainability risks on the financial returns of the Company – SFDR Article 6(1)(b)

Where material sustainability risks are identified, the impacts of each sustainability risk on the Company will depend on the Company's exposure to such risk and the materiality of that risk. The Company will seek to mitigate any identified sustainability risks, including by modifying its investment strategy and diligence processes. However, there is no guarantee that these measures will mitigate or prevent a sustainability risk from materialising in respect of the Company. Accordingly, there will always be a residual risk that sustainability risks could negatively affect the Company's assets and the return to investors.

Transparency of adverse sustainability impacts – SFDR Article 7 disclosure

The Company considers principal adverse impacts of investment decisions on sustainability factors. Information on how the Company considers principal adverse impacts of its investment decisions on sustainability factors can be found in the Company's annual report, which is available on the Company's website under *Shareholder Literature*. A high-level overview of how the Company considers principal adverse impacts is also provided in the Annex II disclosure.